

Mail Stop 3561

January 21, 2009

Mark J. Cowan
Chief Executive Officer
Bioethics, Ltd.
8092 South Juniper Court
South Weber, UT 84405

**Re: Bioethics, Ltd.
Form 10-KSB for Fiscal Year Ended
December 31, 2007
Filed March 31, 2008
File No. 033-55254-41**

Dear Mr. Cowan:

We issued comments to you on the above captioned filings on December 18, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 4, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 4, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mark J. Cowan
Bioethics, Ltd.
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You may contact Ethan Horowitz at (202) 551-3311 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services